



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION**Utility Address:** 575 COMMERCIAL AVE.

WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D. WEIHERT**Title:** UTILITY SUPERINTENDENT**Office Address:**

575 COMMERCIAL AVE.

WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260**Fax Number:** (920) 478 - 9682**E-mail Address:** eweihert@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: RAYMOND ROBERTSON**Title:** COMMISSION PRESIDENT**Office Address:**

440 LESCHINGER ST

WATERLOO, WI 53595

Telephone: (920) 478 - 2047 EXT**Fax Number:** () -**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address:

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/25/2005

Period covered by most recent audit: 01/01/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:

575 COMMERCIAL AVE.

WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugeneweihert@wppisys.org

Name of utility commission/committee: Waterloo Water & Light Commission

Names of members of utility commission/committee:

MR THOMAS BERGAN, COMMISSION SECRETARY

MR RAYMOND BURBACH, COMMISSIONER

MR CLIFFORD BUTZINE, COMMISSION VICE PRESIDENT

MR FREDERICK HOLAUS, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,249,403	4,583,020	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,943,727	3,850,111	2
Depreciation Expense (403)	204,901	177,310	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	222,556	172,966	5
Total Operating Expenses	3,371,184	4,200,387	
Net Operating Income	(121,781)	382,633	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(121,781)	382,633	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,960	0	7
Income from Nonutility Operations (417)	63,255	30,482	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,510	51,736	10
Miscellaneous Nonoperating Income (421)	99,438	15,769	11
Total Other Income	208,163	97,987	
Total Income	86,382	480,620	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,817)	0	12
Other Income Deductions (426)	71,653	70,367	13
Total Miscellaneous Income Deductions	52,836	70,367	
Income Before Interest Charges	33,546	410,253	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	269,712	277,174	14
Amortization of Debt Discount and Expense (428)	5,508	5,532	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	12	6	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	275,232	282,712	
Net Income	(241,686)	127,541	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,899,643	4,173,746	20
Balance Transferred from Income (433)	(241,686)	127,541	21
Miscellaneous Credits to Surplus (434)	672,564	1,598,356	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,330,521	5,899,643	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,249,403		3,249,403	1
Total (Acct. 400):	3,249,403	0	3,249,403	
Operation and Maintenance Expense (401-402):				
Derived	2,943,727		2,943,727	2
Total (Acct. 401-402):	2,943,727	0	2,943,727	
Depreciation Expense (403):				
Derived	204,901		204,901	3
Total (Acct. 403):	204,901	0	204,901	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	222,556		222,556	5
Total (Acct. 408):	222,556	0	222,556	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(121,781)	0	(121,781)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	2,960		2,960	8
Total (Acct. 415-416):	2,960	0	2,960	

Income from Nonutility Operations (417):

NON-REGULATED SEWER INCOME	63,255		63,255	9
Total (Acct. 417):	63,255	0	63,255	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	42,510	0	42,510 11
Total (Acct. 419):	42,510	0	42,510
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		94,466	94,466 12
Contributed Plant - Electric		4,972	4,972 13
NONE	0	0	0 14
Total (Acct. 421):	0	99,438	99,438
TOTAL OTHER INCOME:	108,725	99,438	208,163

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,817)		(18,817) 15
NONE	0	0	0 16
Total (Acct. 425):	(18,817)	0	(18,817)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		19,875	19,875 17
Depreciation Expense on Contributed Plant - Electric		18,503	18,503 18
DEPR. EXPENSE ON CONTRIBUTED PLANT-SEWER	0	33,275	33,275 19
Total (Acct. 426):	0	71,653	71,653
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,817)	71,653	52,836

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	269,712		269,712 20
Total (Acct. 427):	269,712	0	269,712

Amortization of Debt Discount and Expense (428):

MONTHLY DEBT DISCOUNT AMORTIZATION	5,508		5,508 21
Total (Acct. 428):	5,508	0	5,508

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	12		12 24
Total (Acct. 431):	12	0	12
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	275,232	0	275,232
NET INCOME:	(269,471)	27,785	(241,686)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,356,736	1,542,907	5,899,643 26
Total (Acct. 216):	4,356,736	1,542,907	5,899,643
Balance Transferred from Income (433):			
Derived	(269,471)	27,785	(241,686) 27
Total (Acct. 433):	(269,471)	27,785	(241,686)
Miscellaneous Credits to Surplus (434):			
PROCEEDS FROM SALE OF GARAGE	47,051	0	47,051 28
ADJ TO CLOSE OUT 1/1/03 ACC DEPR ON SEWER CIAC	0	625,513	625,513 29
Total (Acct. 434):	47,051	625,513	672,564
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,134,316	2,196,205	6,330,521

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,315	12,669			15,984	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	771	7,454			8,225	2
Payroll	1,150	2,601			3,751	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	143	905			1,048	6
Total costs and expenses	2,064	10,960	0	0	13,024	
Net income (or loss)	1,251	1,709	0	0	2,960	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	305,782	2,943,621	0	0	3,249,403	1
Less: interdepartmental sales	4,559	92,790	0	0	97,349	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	288	1,000			1,288	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	300,935	2,849,831	0	0	3,150,766	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	124,335	326	124,661	1
Electric operating expenses	192,857	1,653	194,510	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	101,280	525	101,805	5
Merchandising and jobbing	4,942		4,942	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	210		210	13
Accum. prov. for depreciation of electric plant	362		362	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	2,504	(2,504)	0	18
All other accounts	16,685		16,685	19
Total Payroll	443,175	0	443,175	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric	5.5	2
Gas		3
Sewer	2.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,292,117	9,166,553	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,772,843	2,933,197	2
Net Utility Plant	6,519,274	6,233,356	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,519,274	6,233,356	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,462,022	5,472,785	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,856,106	3,371,347	6
Net Nonutility Property	2,605,916	2,101,438	
Investment in Municipality (123)	0	0	7
Other Investments (124)	352,656	353,456	8
Special Funds (125-128)	1,713,918	1,948,500	9
Total Other Property and Investments	4,672,490	4,403,394	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	184,508	22,489	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	375	375	12
Temporary Cash Investments (136)	1,082,982	1,204,178	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	296,504	427,292	15
Other Accounts Receivable (143)	72,245	70,094	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	24,286	13,727	18
Materials and Supplies (151-163)	98,991	94,799	19
Prepayments (165)	27,299	20,458	20
Interest and Dividends Receivable (171)	10,572	2,730	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,797,762	1,856,142	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	89,516	95,024	24
Other Deferred Debits (182-186)	53,571	0	25
Total Deferred Debits	143,087	95,024	
Total Assets and Other Debits	13,132,613	12,587,916	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	183,690	183,690	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,330,521	5,899,643	28
Total Proprietary Capital	6,514,211	6,083,333	
LONG-TERM DEBT			
Bonds (221-222)	5,290,000	5,475,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,290,000	5,475,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	854	713	32
Accounts Payable (232)	247,750	288,279	33
Payables to Municipality (233)	16,801	16,155	34
Customer Deposits (235)			35
Taxes Accrued (236)	189,228	186,806	36
Interest Accrued (237)	43,300	45,185	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	7,238	8,492	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	505,171	545,630	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	10,289	10,289	43
Other Deferred Credits (253)	726,786	391,131	44
Total Deferred Credits	737,075	401,420	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	86,156	82,533	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	86,156	82,533	
Total Liabilities and Other Credits	13,132,613	12,587,916	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,477,555	0	0	5,688,998	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,554,781	0	0	5,174,085	2
Utility Plant in Service - Contributed Plant (101.2)	1,053,163	0	0	506,232	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,710			146	9
Total Utility Plant	3,611,654	0	0	5,680,463	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	515,711	0	0	1,805,333	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	207,097	0	0	244,702	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	722,808	0	0	2,050,035	
Net Utility Plant	2,888,846	0	0	3,630,428	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	625,651	1,894,125			2,519,776	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,710	144,191			204,901	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,851				3,851	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	7,334	14,905			22,239	9
Salvage	278	4,347			4,625	10
Other credits (specify):						11
ADJ OF SALVAGE FROM		164			164	12
PREVIOUS YEARS					0	13
					0	14
					0	15
Total credits	72,173	163,607	0	0	235,780	16
Debits during year						17
Book cost of plant retired	13,557	42,722			56,279	18
Cost of removal	225	1,677			1,902	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	168,331	208,000			376,331	
					0	
					0	23
					0	24
Total debits	182,113	252,399	0	0	434,512	25
Balance end of year (111.1)	515,711	1,805,333	0	0	2,321,044	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	187,222	226,199			413,421	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,875	18,503			38,378	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,875	18,503	0	0	38,378	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	207,097	244,702	0	0	451,799	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	5,472,785			5,472,785	1
Other (specify):					
NEW DOORS ON GRIT BUILDING	0	6,991		6,991	2
NEW DIFFUSERS		8,763		8,763	3
NEW PICK-UP TRUCK		26,278		26,278	4
NEW PUMPS		6,277		6,277	5
NEW EQUIPMENT		3,911		3,911	6
RETIRE OLD DIFFUSERS			27,365	(27,365)	7
RETIRE OLD PUMPS			9,202	(9,202)	8
RETIRE OLD AIR MONITORING EQUIP			7,514	(7,514)	9
RETIRE OLD LAB EQUIPMENT			12,817	(12,817)	10
RETIRE OLD COMPUTER EQUIPMENT			981	(981)	11
RETIRE OLD CHLORINATION EQUIPMENT			2,620	(2,620)	12
RETIRE OLD STRUCTURES & IMPROV.			2,484	(2,484)	13
Total Nonutility Property (121)	5,472,785	52,220	62,983	5,462,022	
Less accum. prov. depr. & amort. (122)	3,371,347	173,255	688,496	2,856,106	14
Net Nonutility Property	2,101,438	(121,035)	(625,513)	2,605,916	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			82,534		82,534	77,589	3
Total Electric Utility					82,534	77,589	

Account	Total End of Year	Amount Prior Year	
Electric utility total	82,534	77,589	1
Water utility (154)	16,457	17,210	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	98,991	94,799	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 BOND ISSUE	900	428	6,592	1
2002 BOND ISSUE	4,608	428	82,924	2
Total			89,516	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	183,690	1
Changes during year (explain):		2
Balance end of year	183,690	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 BOND ISSUE	09/03/1997	11/01/2014	5.90%	1,225,000	1
2002 BOND ISSUE	09/15/2002	11/01/2022	4.48%	4,065,000	2
Total Bonds (Account 221):				5,290,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 5,290,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2004	12/31/2004	1.40%	854	1
Total for Account 231				854	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	186,806	1
Accruals:		
Charged water department expense	81,231	2
Charged electric department expense	142,714	3
Charged sewer department expense	8,468	4
Other (explain):		
NONE		5
Total Accruals and other credits	232,413	
Taxes paid during year:		
County, state and local taxes	187,360	6
Social Security taxes	34,583	7
PSC Remainder Assessment	5,275	8
Other (explain):		
Gross Revenues License Fee Assessment	2,773	9
Total payments and other debits	229,991	
Balance end of year	189,228	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
1997 REVENUE BONDS	12,210	73,046	73,263	11,993	2
2002 REVENUE BONDS	32,954	196,666	198,342	31,278	3
Subtotal	45,164	269,712	271,605	43,271	
Advances from Municipality (223)					
None	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	21	12	4	29	6
Subtotal	21	12	4	29	
Total	45,185	269,724	271,609	43,300	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	352,656	2
Total (Acct. 124):	352,656	
Sinking Funds (125):		
BOND RESERVE	471,331	3
BOND REDEMPTION	75,737	4
BOND CONSTRUCTION	320,822	5
WWTP EQUIPMENT REPLACEMENT	846,028	6
Total (Acct. 125):	1,713,918	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,351	12
Electric	258,153	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	296,504	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	53,378	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	18,867	17
Other (specify):		
NONE		18
Total (Acct. 143):	72,245	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON PROPERTY TAX ROLL	19,521	19
PUBLIC FIRE PROTECTION TRUE-UP	4,765	20
Total (Acct. 145):	24,286	
Prepayments (165):		
PREPAID INSURANCE	27,299	21
Total (Acct. 165):	27,299	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
SCADA SYSTEM AT WELLS AND WASTEWATER TREATMENT PLANT	16,747	23
UV DISINFECTION AT WASTEWATER TREATMENT PLANT	1,133	24
FEEDER RECONSTRUCTION	6,750	25
ENERGY REDUCTION STUDY	28,941	26
Total (Acct. 183):	53,571	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
GARBAGE COLLECTIONS	16,801	30
Total (Acct. 233):	16,801	
Other Deferred Credits (253):		
Regulatory Liability	357,514	31
PUBLIC BENEFITS PROGRAM	16,616	32

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Credits (253):		
DEFERRED REVENUE	352,656	33
Total (Acct. 253):	726,786	
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,535,917	5,180,558	0	0	7,716,475	1
Materials and Supplies	16,833	80,061	0	0	96,894	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	570,681	1,849,729	0	0	2,420,410	4
Customer Advances for Construction	10,177	112			10,289	5
Regulatory Liability	79,957	98,800	0	0	178,757	6
NONE					0	7
Average Net Rate Base	1,891,935	3,311,978	0	0	5,203,913	
Net Operating Income	(74,222)	(47,559)	0	0	(121,781)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.92%	-1.44%	N/A	N/A	-2.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	168,331	208,000	0	0	376,331	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,417	10,400			18,817	4
Other (specify): NONE					0	5
Balance End of Year	159,914	197,600	0	0	357,514	

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

Acct. #122 - Includes an adjustment of \$625,513 to close out the 1/1/03 accumulated depreciation on contributed assets to earnings for the unregulated sewer utility in compliance with GAAP.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct. #'s 143, 145, 233 - Explanations are done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	292,088	368,773	1
Total Sales of Water	292,088	368,773	
Other Operating Revenues			
Forfeited Discounts (470)	1,255	1,436	2
Miscellaneous Service Revenues (471)	4,630	4,974	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,809	4,065	6
Total Other Operating Revenues	13,694	10,475	
Total Operating Revenues	305,782	379,248	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	22,017	19,364	7
Pumping Expenses (620-633)	62,736	46,432	8
Water Treatment Expenses (640-652)	19,569	20,063	9
Transmission and Distribution Expenses (660-678)	46,472	42,822	10
Customer Accounts Expenses (901-905)	9,611	10,449	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	79,046	63,838	13
Total Operation and Maintenance Expenses	239,451	202,968	
Other Operating Expenses			
Depreciation Expense (403)	60,710	55,175	14
Amortization Expense (404-407)		0	15
Taxes (408)	79,843	69,336	16
Total Other Operating Expenses	140,553	124,511	
Total Operating Expenses	380,004	327,479	
NET OPERATING INCOME	(74,222)	51,769	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,067	56,017	101,078	4
Commercial	145	48,982	44,146	5
Industrial	12	50,248	31,986	6
Total Metered Sales to General Customers (461)	1,224	155,247	177,210	
Private Fire Protection Service (462)	11		7,272	7
Public Fire Protection Service (463)	1		95,869	8
Other Sales to Public Authorities (464)	12	2,585	3,815	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,066	3,363	11
Interdepartmental Sales (467)	1	6,398	4,559	12
Total Sales of Water	1,250	167,296	292,088	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Portland Sanitary District	City limits	3,066	3,363	1
Total		3,066	3,363	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	95,869	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	95,869	
Forfeited Discounts (470):		
Customer late payment charges	1,255	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,255	
Miscellaneous Service Revenues (471):		
RESIDENTIAL WATER HOOK-UP PERMIT FEES	4,630	7
Total Miscellaneous Service Revenues (471)	4,630	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,866	10
Other (specify):		
PROFIT ON SALE OF MATERIAL & METERS; BILLING SERVICES FOR CITY & PORTLAND S.D.	4,943	11
Total Other Water Revenues (474)	7,809	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	12,358	9,865	1
Operation Labor and Expenses (601)	9,659	9,499	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	22,017	19,364	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	17,024	23,524	17
Pumping Labor and Expenses (624)	20,541	17,365	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	4,879	4,329	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	514	40	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	19,778	1,174	25
Total Pumping Expenses	62,736	46,432	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	4,107	6,955	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	12,063	11,752	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	3,399	1,356	33
Total Water Treatment Expenses	19,569	20,063	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	3,538	278	35
Transmission and Distribution Lines Expenses (662)	12,251	7,267	36
Meter Expenses (663)	6,341	5,374	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	522	577	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	16,077	17,653	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	4,985	5,810	46
Maintenance of Meters (676)		0	47
Maintenance of Hydrants (677)	2,758	5,863	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	46,472	42,822	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	3,732	5,614	51
Customer Records and Collection Expenses (903)	5,591	4,899	52
Uncollectible Accounts (904)	288	(64)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	9,611	10,449	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,833	9,218	56
Office Supplies and Expenses (921)	5,741	7,902	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,054	2,377	59
Property Insurance (924)	813	659	60
Injuries and Damages (925)	1,791	2,000	61
Employee Pensions and Benefits (926)	40,688	25,714	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,949	10,911	65
Rents (931)		0	66
Maintenance of General Plant (932)	3,177	5,057	67
Total Administrative and General Expenses	79,046	63,838	
Total Operation and Maintenance Expenses	239,451	202,968	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		71,970	69,188	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,389	1,321	2
Net property tax equivalent		70,581	67,867	
Social Security		8,787	6,403	3
PSC Remainder Assessment		475	456	4
Other (specify): PLEASE SEE FOOTNOTE			(5,390)	5
Total tax expense		79,843	69,336	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210313				3
County tax rate	mills		4.635601				4
Local tax rate	mills		10.384301				5
School tax rate	mills		11.124545				6
Voc. school tax rate	mills		1.380099				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.734859				10
Less: state credit	mills		1.453241				11
Net tax rate	mills		26.281618				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.384301				14
Combined School Tax Rate	mills		12.504644				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.888945				17
Total Tax Rate	mills		27.734859				18
Ratio of Local and School Tax to Total	dec.		0.825277				19
Total tax net of state credit	mills		26.281618				20
Net Local and School Tax Rate	mills		21.689618				21
Utility Plant, Jan. 1	\$	3,477,555	3,477,555				22
Materials & Supplies	\$	17,210	17,210				23
Subtotal	\$	3,494,765	3,494,765				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,494,765	3,494,765				26
Assessment Ratio	dec.		0.949469				27
Assessed Value	\$	3,318,171	3,318,171				28
Net Local & School Rate	mills		21.689618				29
Tax Equiv. Computed for Current Year	\$	71,970	71,970				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	71,970					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,012		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	75,570	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	578,633		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	104,701	2,410	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	685,420	2,410	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,012	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,223	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	75,570	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			578,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000	(800)	104,311	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	2,000	(800)	685,030	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	79,053		26
Transmission and Distribution Mains (343)	896,803	31,184	27
Fire Mains (344)	0		28
Services (345)	27,937		29
Meters (346)	134,637	11,568	30
Hydrants (348)	82,404	2,949	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,222,851	45,701	
GENERAL PLANT			
Land and Land Rights (389)	9,084		33
Structures and Improvements (390)	359,906		34
Office Furniture and Equipment (391)	858		35
Computer Equipment (391.1)	3,249		36
Transportation Equipment (392)	55,108	1,123	37
Stores Equipment (393)	7,433		38
Tools, Shop and Garage Equipment (394)	87,711	2,850	39
Laboratory Equipment (395)	3,015		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,666		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,115		44
Other Tangible Property (399)	0		45
Total General Plant	529,145	3,973	
Total utility plant in service directly assignable	2,517,054	52,084	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,517,054	52,084	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,017	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			79,053	26
Transmission and Distribution Mains (343)	4,583		923,404	27
Fire Mains (344)			0	28
Services (345)			27,937	29
Meters (346)	1,224		144,981	30
Hydrants (348)	89		85,264	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,896	0	1,262,656	
GENERAL PLANT				
Land and Land Rights (389)			9,084	33
Structures and Improvements (390)			359,906	34
Office Furniture and Equipment (391)			858	35
Computer Equipment (391.1)	594		2,655	36
Transportation Equipment (392)			56,231	37
Stores Equipment (393)			7,433	38
Tools, Shop and Garage Equipment (394)	3,979	(55,637)	30,945	39
Laboratory Equipment (395)	973		2,042	40
Power Operated Equipment (396)		55,637	55,637	41
Communication Equipment (397)	115		1,551	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,115	44
Other Tangible Property (399)			0	45
Total General Plant	5,661	0	527,457	
Total utility plant in service directly assignable	13,557	(800)	2,554,781	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	13,557	(800)	2,554,781	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,572		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	69,572	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		800	70,372 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	800	70,372
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,033		26
Transmission and Distribution Mains (343)	563,856	62,553	27
Fire Mains (344)	0		28
Services (345)	237,689	18,459	29
Meters (346)	241		30
Hydrants (348)	76,713	12,580	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	882,532	93,592	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	6,667		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,667	0	
Total utility plant in service directly assignable	958,771	93,592	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	958,771	93,592	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			4,033 26
Transmission and Distribution Mains (343)			626,409 27
Fire Mains (344)			0 28
Services (345)			256,148 29
Meters (346)			241 30
Hydrants (348)			89,293 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	976,124
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			6,667 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,667
Total utility plant in service directly assignable	0	800	1,053,163
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	800	1,053,163

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	2,676	2.90%	644	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	8,515	1.80%	924	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	11,191		1,568	
PUMPING PLANT				
Structures and Improvements (321)	102,784	3.20%	18,516	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	35,302	4.40%	4,616	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
Total Pumping Plant	140,172		23,132	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(990)	6.00%	244	17
Total Water Treatment Plant	(990)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	58,061	1.90%	1,502	19
Transmission and Distribution Mains (343)	141,605	1.30%	11,831	20
Fire Mains (344)	0			21
Services (345)	73,145	2.90%	810	22
Meters (346)	54,784	5.50%	7,689	23
Hydrants (348)	29,860	2.20%	1,844	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					3,320	4
315					0	5
316					9,439	6
317					0	7
	0	0	0	0	12,759	
321					121,300	8
322					0	9
323					0	10
324					0	11
325	2,000			(14,403)	23,515	12
326					0	13
327					0	14
328					2,086	15
	2,000	0	0	(14,403)	146,901	
331					0	16
332					(746)	17
	0	0	0	0	(746)	
341					0	18
342				(2,822)	56,741	19
343	4,583			(57,513)	91,340	20
344					0	21
345				(71,616)	2,339	22
346	1,224		263	(98)	61,414	23
348	89	225	15	(15,212)	16,193	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	357,455		23,676	
GENERAL PLANT				
Structures and Improvements (390)	5,249	2.90%	10,437	26
Office Furniture and Equipment (391)	414	5.80%	50	27
Computer Equipment (391.1)	9,915	14.29%		28
Transportation Equipment (392)	46,646	13.30%	7,404	29
Stores Equipment (393)	198	2.00%	149	30
Tools, Shop and Garage Equipment (394)	53,855	5.80%	3,441	31
Laboratory Equipment (395)	973	1.00%		32
Power Operated Equipment (396)	0	5.80%	1,614	33
Communication Equipment (397)	534	9.20%	148	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	39	2.90%	32	36
Other Tangible Property (399)	0			37
Total General Plant	117,823		23,275	
Total accum. prov. directly assignable	625,651		71,895	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	625,651		71,895	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>5,896</u>	<u>225</u>	<u>278</u>	<u>(147,261)</u>	<u>228,027</u>	
390					15,686	26
391					464	27
391.1	594			(6,667)	2,654	28
392					54,050	29
393					347	30
394	3,979			(22,667)	30,650	31
395	973				0	32
396				22,667	24,281	33
397	115				567	34
397.1					0	35
398					71	36
399					0	37
	<u>5,661</u>	<u>0</u>	<u>0</u>	<u>(6,667)</u>	<u>128,770</u>	
	<u>13,557</u>	<u>225</u>	<u>278</u>	<u>(168,331)</u>	<u>515,711</u>	
					0	38
	<u>13,557</u>	<u>225</u>	<u>278</u>	<u>(168,331)</u>	<u>515,711</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	17,295	4.40%	3,061	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	17,295		3,061	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	2,898	1.90%	77	19
Transmission and Distribution Mains (343)	64,843	1.30%	7,737	20
Fire Mains (344)	0			21
Services (345)	78,507	2.90%	7,161	22
Meters (346)	112	5.50%	13	23
Hydrants (348)	16,900	2.20%	1,826	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
321					0	8
322					0	9
323					0	10
324					0	11
325					20,356	12
326					0	13
327					0	14
328					0	15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,356</u>	
331					0	16
332					0	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	18
342					2,975	19
343					72,580	20
344					0	21
345					85,668	22
346					125	23
348					18,726	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	163,260		16,814	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	6,667	14.29%	0	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	6,667		0	
Total accum. prov. directly assignable	187,222		19,875	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	187,222		19,875	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	180,074
390					0 26
391					0 27
391.1					6,667 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	6,667
	0	0	0	0	207,097
					0 38
	0	0	0	0	207,097

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,644	23,644	1
February			21,994	21,994	2
March			22,315	22,315	3
April			18,880	18,880	4
May			17,905	17,905	5
June			19,513	19,513	6
July			19,387	19,387	7
August			16,645	16,645	8
September			18,436	18,436	9
October			15,725	15,725	10
November			14,363	14,363	11
December			14,134	14,134	12
Total annual pumpage	0	0	222,941	222,941	
Less: Water sold				167,296	13
Volume pumped but not sold				55,645	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				92	18
Total volume not sold but accounted for				1,592	19
Volume pumped but unaccounted for				54,053	20
Percent of water lost				24%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: water leaks					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,156	23
Date of maximum: 1/31/2004					24
Cause of maximum: unknown					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				139	26
Date of minimum: 9/8/2004					27
Total KWH used for pumping for the year				219,336	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9
Year Installed	1997	1997	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWATHA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22
Year Installed	1990	1990	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	5	20	50	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #4		1
Location	600 LUM AVE.	PORTER ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL		5
Year Installed	1953	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	475	530		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR		9 10
Year Installed	1953	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDIAN HILLS	SQUIRE ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1967	1910	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	100	165	10
			11
Total capacity in gallons (actual)	1,000,000	100,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	742	0	742	0	0	1
M	D	1.000	158	0	158	0	0	2
M	D	1.250	963	0	963	0	0	3
M	D	1.500	177	0	177	0	0	4
M	D	2.000	240	0	240	0	0	5
M	D	4.000	3,069	0	0	0	3,069	6
M	S	4.000	68	0	0	0	68	7
M	D	6.000	42,402	200	0	0	42,602	8
M	T	6.000	410	0	0	0	410	9
M	D	8.000	19,988	1,325	0	0	21,313	10
M	S	8.000	20	0	0	0	20	11
M	D	10.000	12,172	0	0	0	12,172	12
M	S	10.000	180	0	0	0	180	13
M	D	12.000	4,924	738	0	0	5,662	14
M	T	12.000	2,656	0	0	0	2,656	15
Total Within Municipality			88,169	2,263	2,280	0	88,152	
Total Utility			88,169	2,263	2,280	0	88,152	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	161	0	0	0	161		1
M	0.750	466	0	0	0	466		2
M	1.000	402	30	0	0	432		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18		5
M	2.000	13	2	0	0	15		6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
Total Utility		1,089	32	0	0	1,121	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	804	50	23	7	838	73	1
0.750	388	50	8	(7)	423	42	2
1.000	71	8	0	0	79	4	3
1.500	22	0	0	0	22	0	4
2.000	24	0	0	0	24	0	5
3.000	9	0	0	0	9	0	6
4.000	5	0	0	0	5	0	7
6.000	1	0	0	0	1	0	8
8.000	1	0	0	0	1	0	9
Total:	1,325	108	31	0	1,402	119	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	692	61	2	2	3	78	838	1
0.750	330	23	2	0	0	68	423	2
1.000	40	25	0	3	0	11	79	3
1.500	0	17	1	0	0	4	22	4
2.000	0	11	2	4	1	6	24	5
3.000	0	3	1	1	2	2	9	6
4.000	0	1	2	1	0	1	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	0	0	1	9
Total:	1,062	141	12	11	6	170	1,402	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	157	7	1		163	2
Total Fire Hydrants	157	7	1	0	163	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	384
Number of distribution valves operated during year:	230

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct. #633 - The pump at Well #2 was due for extensive maintenance including inspections, repairs and cleaning.

Acct. #926 - Health insurance costs increased dramatically. Life Insurance premiums, Income Continuation premiums, and Wisconsin Retirement all had increased costs in 2004.

Taxes (Acct. 408 - Water) (Page W-06)

General footnotes

2003 balance of \$5390 was to record the tax equivalent paid on CWIP and property held for future use as capitalized as building was not completed until 2003.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Acct. #325 - Adjustment was made to reclassify water permit fees for the booster station addition to CIAC.

Acct. #394 & #396 - Adjustments were made to reclassify two tractors from Tools, Shop and Garage Equipment to Power Operated Equipment.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Acct. #325 - Adjustment was made to reclassify water permit fees for the booster station addition to CIAC.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Acct. #332 has had a negative balance since 1996 when plant retired at cost was greater than the acc. prov. for depreciation balance.

If Adjustments for any account are nonzero, please explain.

Acct. #394 and Acct. #396 - To reclassify accumulated depreciation on equipment that was reclassified.

Acct. #'s 325, 342, 343, 345, 346, 348, 391.1 - Adjustments are the accumulated provision for depreciation on contributed plant.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

200' 6" main was financed by the property owner at actual cost.
1325' 8" main was financed by the property owner at actual cost.
688' 12" main was financed by the property owner at actual cost.
50' 12" main was financed by the utility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

30 - 1" copper water services were installed by the developer and the actual cost of the installation was paid by the developer for a cost of \$17,279.

2 - 2" copper water services were installed by the property owners and the actual cost of the installation was paid by the property owners for a total of \$1,180.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There are no utility-owned services not in use.

Meters (Page W-23)

Explain all reported adjustments.

The adjustment between 5/8" and 3/4" meters is because new meters were recorded in a previous year as 3/4" instead of 5/8".

Explain program for replacing or testing meters 1" or smaller.

We are implementing the direct reads right from the basement when we have the funds available. We are about 65% finished with this project. Testing is done on meters within the eight to ten year testing cycle.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes; the 6" and 8" meters were tested in 2003.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,934,117	4,190,939	1
Total Sales of Electricity	2,934,117	4,190,939	
Other Operating Revenues			
Forfeited Discounts (450)	5,367	5,674	2
Miscellaneous Service Revenues (451)	1,274	3,679	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,367	2,829	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	496	651	7
Total Other Operating Revenues	9,504	12,833	
Total Operating Revenues	2,943,621	4,203,772	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,287,963	3,192,615	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	163,414	152,362	10
Customer Accounts Expenses (901-905)	48,976	42,890	11
Sales Expenses (911-916)	1,750	181	12
Administrative and General Expenses (920-932)	202,173	259,095	13
Total Operation and Maintenance Expenses	2,704,276	3,647,143	
Other Expenses			
Depreciation Expense (403)	144,191	122,135	14
Amortization Expense (404-407)		0	15
Taxes (408)	142,713	103,630	16
Total Other Expenses	286,904	225,765	
Total Operating Expenses	2,991,180	3,872,908	
NET OPERATING INCOME	(47,559)	330,864	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,367	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,367	
Miscellaneous Service Revenues (451):		
FEES FOR CONNECTING/DISCONNECTING ELECTRIC SERVICES	1,274	3
Total Miscellaneous Service Revenues (451)	1,274	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AIR COMPRESSOR RENTAL; POLE RENTAL FROM VERIZON & CHARTER	2,367	5
Total Rent from Electric Property (454)	2,367	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL	496	7
Total Other Electric Revenues (456)	496	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,287,963	3,192,615	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	2,287,963	3,192,615	
Total Power Production Expenses	2,287,963	3,192,615	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	20,130	19,007	52
Overhead Line Expenses (583)	34,706	27,684	53
Underground Line Expenses (584)	12,618	18,327	54
Street Lighting and Signal System Expenses (585)	15,433	11,388	55
Meter Expenses (586)	7,675	10,474	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	13,007	8,910	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	18,473	20,109	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	32,667	33,523	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	8,705	2,940	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	163,414	152,362	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	18,472	14,864	70
Customer Records and Collection Expenses (903)	29,505	26,962	71
Uncollectible Accounts (904)	999	1,064	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	48,976	42,890	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	1,750	181	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	1,750	181	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,919	27,950	78
Office Supplies and Expenses (921)	28,750	41,130	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	16,923	44,459	81
Property Insurance (924)	4,125	3,347	82
Injuries and Damages (925)	9,091	11,165	83
Employee Pensions and Benefits (926)	70,056	71,600	84
Regulatory Commission Expenses (928)	804	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	30,224	39,217	87
Rents (931)		0	88
Maintenance of General Plant (932)	15,281	20,227	89
Total Administrative and General Expenses	202,173	259,095	
Total Operation and Maintenance Expenses	2,704,276	3,647,143	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		117,812	118,172	1
Social Security		17,328	20,657	2
Wisconsin Gross Receipts Tax		2,773	2,704	3
PSC Remainder Assessment		4,800	4,745	4
Other (specify): PLEASE SEE FOOTNOTE			(42,648)	5
Total tax expense		142,713	103,630	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210313				3
County tax rate	mills		4.635601				4
Local tax rate	mills		10.384302				5
School tax rate	mills		11.124545				6
Voc. school tax rate	mills		1.380099				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.734860				10
Less: state credit	mills		1.453241				11
Net tax rate	mills		26.281619				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.384302				14
Combined School Tax Rate	mills		12.504644				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.888946				17
Total Tax Rate	mills		27.734860				18
Ratio of Local and School Tax to Total	dec.		0.825277				19
Total tax net of state credit	mills		26.281619				20
Net Local and School Tax Rate	mills		21.689619				21
Utility Plant, Jan. 1	\$	5,688,998	5,688,998				22
Materials & Supplies	\$	77,589	77,589				23
Subtotal	\$	5,766,587	5,766,587				24
Less: Plant Outside Limits	\$	45,783	45,783				25
Taxable Assets	\$	5,720,804	5,720,804				26
Assessment Ratio	dec.		0.949469				27
Assessed Value	\$	5,431,726	5,431,726				28
Net Local & School Rate	mills		21.689619				29
Tax Equiv. Computed for Current Year	\$	117,812	117,812				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	117,812					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,101,529	3,768	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	176,761	1,372	38
Overhead Conductors and Devices (365)	199,307	768	39
Underground Conduit (366)	6,837		40
Underground Conductors and Devices (367)	120,920	6,081	41
Line Transformers (368)	584,144	3,338	42
Services (369)	184,329	9,791	43
Meters (370)	158,700	2,298	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	141,315		47
Total Distribution Plant	2,679,708	27,416	
GENERAL PLANT			
Land and Land Rights (389)	150,790		48
Structures and Improvements (390)	1,850,802		49
Office Furniture and Equipment (391)	19,640		50
Computer Equipment (391.1)	32,565		51
Transportation Equipment (392)	199,555		52
Stores Equipment (393)	13,604		53
Tools, Shop and Garage Equipment (394)	58,483	2,195	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,105,297 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,000		176,133 38
Overhead Conductors and Devices (365)	3,440		196,635 39
Underground Conduit (366)			6,837 40
Underground Conductors and Devices (367)			127,001 41
Line Transformers (368)	18,844		568,638 42
Services (369)	210		193,910 43
Meters (370)	1,042		159,956 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			141,315 47
Total Distribution Plant	25,536	0	2,681,588
GENERAL PLANT			
Land and Land Rights (389)			150,790 48
Structures and Improvements (390)			1,850,802 49
Office Furniture and Equipment (391)	1,988	(60)	17,592 50
Computer Equipment (391.1)	8,956		23,609 51
Transportation Equipment (392)			199,555 52
Stores Equipment (393)			13,604 53
Tools, Shop and Garage Equipment (394)	3,276		57,402 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	9,158		55
Power Operated Equipment (396)	82,949		56
Communication Equipment (397)	11,232		57
Miscellaneous Equipment (398)	3,274		58
Other Tangible Property (399)	0		59
Total General Plant	2,432,052	2,195	
Total utility plant in service directly assignable	5,187,031	29,611	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 5,187,031	 29,611	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			9,158 55
Power Operated Equipment (396)	849		82,100 56
Communication Equipment (397)	2,117		9,115 57
Miscellaneous Equipment (398)		225	3,499 58
Other Tangible Property (399)			0 59
Total General Plant	17,186	165	2,417,226
Total utility plant in service directly assignable	42,722	165	5,174,085
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	42,722	165	5,174,085

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	100,373		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	10,822	388	38
Overhead Conductors and Devices (365)	11,813		39
Underground Conduit (366)	381		40
Underground Conductors and Devices (367)	258,679	1,556	41
Line Transformers (368)	3,900	1,371	42
Services (369)	102,127	1,285	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	6,870		47
Total Distribution Plant	494,965	4,600	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	6,667		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			100,373 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			11,210 38
Overhead Conductors and Devices (365)			11,813 39
Underground Conduit (366)			381 40
Underground Conductors and Devices (367)			260,235 41
Line Transformers (368)			5,271 42
Services (369)			103,412 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			6,870 47
Total Distribution Plant	0	0	499,565
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			6,667 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	6,667	0	
Total utility plant in service directly assignable	501,632	4,600	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 501,632	 4,600	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	6,667
Total utility plant in service directly assignable	0	0	506,232
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	506,232

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	46,002	3.33%	2,507
			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					48,509 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	46,002		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,547	3.00%	148	27
Station Equipment (362)	515,408	3.33%	36,744	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	124,369	4.00%	7,058	30
Overhead Conductors and Devices (365)	132,717	3.00%	5,939	31
Underground Conduit (366)	2,726	2.50%	171	32
Underground Conductors and Devices (367)	114,524	3.33%	4,128	33
Line Transformers (368)	212,412	3.00%	17,292	34
Services (369)	156,003	4.50%	8,510	35
Meters (370)	100,864	3.33%	5,306	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	148,068	1.70%	116	39
Total Distribution Plant	1,508,638		85,412	
GENERAL PLANT				
Structures and Improvements (390)	23,443	2.50%	46,270	40
Office Furniture and Equipment (391)	13,040	5.80%	1,080	41
Computer Equipment (391.1)	30,190	14.29%	4,014	42
Transportation Equipment (392)	168,335	9.39%	11,271	43
Stores Equipment (393)	198	2.00%	272	44
Tools, Shop and Garage Equipment (394)	32,531	6.67%	3,865	45
Laboratory Equipment (395)	9,158	1.00%		46
Power Operated Equipment (396)	57,959	7.23%	3,628	47
Communication Equipment (397)	4,865	6.67%	679	48
Miscellaneous Equipment (398)	(234)	2.90%	98	49
Other Tangible Property (399)	0			50
Total General Plant	339,485		71,177	
Total accum. prov. directly assignable	1,894,125		159,096	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	48,509	
361					1,695	27
362				(43,321)	508,831	28
363					0	29
364	2,000	140		(7,200)	122,087	30
365	3,440	1,508	737	(6,541)	127,904	31
366				(144)	2,753	32
367				(82,024)	36,628	33
368	18,844		3,610		214,470	34
369	210	29		(56,608)	107,666	35
370	1,042				105,128	36
371					0	37
372					0	38
373				(6,870)	141,314	39
	25,536	1,677	4,347	(202,708)	1,368,476	
390					69,713	40
391	1,988			(61)	12,071	41
391.1	8,956			(5,292)	19,956	42
392					179,606	43
393					470	44
394	3,276				33,120	45
395					9,158	46
396	849				60,738	47
397	2,117				3,427	48
398				225	89	49
399					0	50
	17,186	0	0	(5,128)	388,348	
	42,722	1,677	4,347	(207,836)	1,805,333	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department	0		51
<hr/>			
Total accum. prov. for depreciation	1,894,125		159,096
	<hr/>		<hr/>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	42,722	1,677	4,347	(207,836)	1,805,333

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	46,663	3.33%	3,342	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	7,632	4.00%	441	30
Overhead Conductors and Devices (365)	6,853	3.00%	354	31
Underground Conduit (366)	154	2.50%	10	32
Underground Conductors and Devices (367)	90,456	3.33%	8,640	33
Line Transformers (368)	59	3.00%	138	34
Services (369)	61,152	4.50%	4,625	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	6,986	1.70%		39
Total Distribution Plant	219,955		17,550	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	6,244	14.29%	953	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	6,244		953	
Total accum. prov. directly assignable	226,199		18,503	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					50,005	28
363					0	29
364					8,073	30
365					7,207	31
366					164	32
367					99,096	33
368					197	34
369					65,777	35
370					0	36
371					0	37
372					0	38
373					6,986	39
	0	0	0	0	237,505	
390					0	40
391					0	41
391.1					7,197	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	7,197	
	0	0	0	0	244,702	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	226,199		18,503

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>244,702</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	15		1		14 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
26.4 kV	1				1 4
Underground Lines					
2.4/4.16 kV (4kV)	10				10 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)	1				1 7
Other:					
26.4 kV/kV	1				1 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	2				2 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	12	11
Nonfarm	138	12
Total	150	13
Total customers on rural lines at end of year	150	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	10,862	Friday	01/30/2004	08:00	5,941
February	02	9,984	Wednesday	02/04/2004	08:00	5,177
March	03	8,776	Monday	03/22/2004	10:00	4,871
April	04	7,174	Monday	04/12/2004	11:00	3,897
May	05	7,321	Thursday	05/20/2004	13:00	3,742
June	06	7,958	Tuesday	06/08/2004	13:00	3,648
July	07	8,429	Tuesday	07/13/2004	14:00	4,070
August	08	8,277	Tuesday	08/03/2004	14:00	3,945
September	09	7,865	Tuesday	09/14/2004	14:00	3,801
October	10	7,057	Monday	10/18/2004	11:00	3,827
November	11	7,237	Monday	11/29/2004	11:00	3,793
December	12	7,867	Wednesday	12/22/2004	08:00	4,285
Total		98,807				50,997

System Name Wisconsin Public Power, Inc.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		50,997	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		50,997	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		48,461	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		48,461	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,536	27
Total Energy Losses		2,536	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.9728%	29
Total Disposition of Energy		50,997	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,488	12,975	1
Total Sales for Residential Sales		1,488	12,975	
Commercial & Industrial				
BILLING ADJUSTMENT REFUND-SEE FOOTNOTE	CP-1			2
SMALL POWER	CP-1	13	4,074	3
BILLING ADJUSTMENT REFUND-SEE FOOTNOTE	CP-2			4
LARGE POWER TIME-OF-DAY	CP-2	8	12,221	5
INDUSTRIAL POWER TIME-OF-DAY	CP-3	3	12,261	6
GENERAL	GS-1	272	6,538	7
Total Sales for Commercial & Industrial		296	35,094	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	392	8
Total Sales for Public Street & Highway Lighting		2	392	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,786	48,461	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		844,174	47,748	891,922	1
0	0	844,174	47,748	891,922	
			(30,999)	(30,999)	2
13,811	18,673	252,749	14,168	266,917	3
			(207,215)	(207,215)	4
36,991	43,870	727,587	39,850	767,437	5
35,923	61,876	739,446	32,486	771,932	6
		402,497	22,715	425,212	7
86,725	124,419	2,122,279	(128,995)	1,993,284	
		47,792	1,119	48,911	8
0	0	47,792	1,119	48,911	
				0	9
0	0	0	0	0	
86,725	124,419	3,014,245	(80,128)	2,934,117	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	Sub-station		2
Type of Power Purchased (firm, dump, etc.)	firm		3
Voltage at Which Delivered	26.4 kV		4
Point of Metering	Sub-station		5
Total of 12 Monthly Maximum Demands -- kW	98,807		6
Average load factor	70.7024%		7
Total Cost of Purchased Power	2,287,963		8
Average cost per kWh	0.0449		9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January	2,716	3,225	12
February	2,421	2,756	13
March	2,466	2,405	14
April	1,962	1,935	15
May	1,755	1,987	16
June	1,924	1,724	17
July	1,988	2,082	18
August	2,008	1,937	19
September	1,920	1,881	20
October	1,857	1,970	21
November	1,871	1,922	22
December	2,153	2,132	23
Total kWh (000)	25,041	25,956	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak
			Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	26,400	26,400	26,400	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	4	1	4
Total Capacity of Transformers in kVA	5,000	5,000	9,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,932	506	46,719	1
Acquired during year	64	0	0	2
Total	1,996	506	46,719	3
Retired during year	26	42	3,055	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,970	464	43,664	6
Number end of year accounted for as follows:				7
In customers' use	1,776	384	32,536	8
In utility's use	17	30	6,303	9
				10
Locked meters on customers' premises	23			11
In stock	154	50	4,825	12
Total end of year	1,970	464	43,664	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	117	154,061	1
Sodium Vapor	150	142	98,923	2
Total		259	252,984	
Ornamental				
Fluorescent	160	56	93,728	3
Mercury Vapor	175	11	9,089	4
Mercury Vapor	250	3	3,952	5
Sodium Vapor	100	22	11,313	6
Sodium Vapor	150	28	19,506	7
Total		120	137,588	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct. #555 - Purchased Power expense is considerably lower in 2004 due to the loss of the utility's largest customer, Perry-Judd's, which closed their Waterloo operations.

Acct. #921 - 2003 expenses were higher due to additional costs that were related to one-time purchases of supplies for the new office building including small office furniture that was not capitalized.

Acct. #923 - 2003 expenses were higher due to a long-range power supply study and voltage conversion engineering study which were completed in 2003.

Taxes (Acct. 408 - Electric) (Page E-04)

General footnotes

2003 balance of \$42,648 was to record the tax equivalent paid on CWIP and property held for future use as capitalized as building was not completed until 2003.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Acct. #391 & #398 were adjustments were to correct entries for salvage from previous years.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Acct. #'s 362, 364, 365, 366, 367, 369, 373, 391.1 - Adjustments are the accumulated provision for depreciation on contributed plant.

Acct. #391 & #398 - The adjustments were made to correct salvage from previous years.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct. #373 & #391.1 - These accounts were over-accrued and will be corrected in 2005.

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

Billing adjustment refunds were due to meters being programmed with the incorrect multiplier. Trek Bicycle Corp. was reimbursed \$207,215.00, and McKay Nursery was reimbursed \$30,999.00. The adjustments are shown in the PCAC revenues column because it is the only column that will accept a negative number.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	530,944	555,188	1
Total Sewage Operating Revenues	530,944	555,188	
Other Operating Revenues			
Forfeited Discounts (631)	2,177	2,634	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	200	200	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	2,377	2,834	
Total Operating Revenues	533,321	558,022	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	192,722	215,649	8
Maintenance Expenses (831-834)	49,384	92,677	9
Customer Accounting & Collection Expenses (840-843)	13,870	13,100	10
Administrative and General Expenses (850-857)	65,200	64,677	11
Total Operation and Maintenance Expenses	321,176	386,103	
Other Operating Expenses			
Depreciation Expense (403)	140,422	134,019	12
Amortization Expense (404)		0	13
Taxes (408)	8,468	7,418	14
Total Other Operating Expenses	148,890	141,437	
Total Operating Expenses	470,066	527,540	
NET OPERATING INCOME	63,255	30,482	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,031	52,964	297,484	5
Commercial Revenues	129	21,206	98,318	6
Industrial Revenues	9	15,413	87,841	7
Revenues from Public Authorities	11	1,752	8,122	8
Total Measured Service to General Customers (622)	1,180	91,335	491,765	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	5,118	21,416	10
Other Sewerage Service (625)	4	1,941	17,763	11
Interdepartmental Service (626)				12
 Total Sewage Operating Revenues	 1,185	 98,394	 530,944	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
J G VAN HOLTEN	5,186	250	250	7	1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,177	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,177	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
DISPOSAL PERMITS FOR DUMPING SEPTIC TANK WASTE	200	6
Total Miscellaneous Operating Revenues (635)	200	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	66,132	75,213	1
Power and Fuel for Pumping (821)	71,848	87,202	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	606	475	4
Phosphorous Removal Chemicals (824)	13,880	15,330	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	40,256	37,429	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	192,722	215,649	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	6,977	10,167	12
Maintenance of Treatment and Disposal Plant Equipment (833)	25,372	73,801	13
Maintenance of General Plant Structures and Equipment (834)	17,035	8,709	14
Total Maintenance Expenses	49,384	92,677	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	9,325	8,044	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	4,545	4,719	17
Uncollectible Accounts (843)	0	337	18
Total Customer Accounting & Collection Expenses	13,870	13,100	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	9,311	7,878	19
Office Supplies and Expenses (851)	9,510	13,610	20
Outside Services Employed (852)	6,603	7,223	21
Insurance Expense (853)	4,206	4,295	22
Employees Pensions and Benefits (854)	25,948	21,757	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	9,622	9,914	25
Rents (857)		0	26
Total Administrative and General Expenses	65,200	64,677	
 Total Operation and Maintenance Expenses	 321,176	 386,103	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		7,079	6,097	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,389	1,321	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		8,468	7,418	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	34,364		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	33,419		16
Total Collection System Pumping Installations	67,783	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	1,873,418	6,990	18
Preliminary Treatment Equipment (332)	194,579		19
Primary Treatment Equipment (333)	47,440		20
Secondary Treatment Equipment (334)	805,569	15,041	21
Advanced Treatment Equipment (335)	223,197		22
Chlorination Equipment (336)	41,651		23
Sludge Treatment and Disposal Equipment (337)	44,576		24
Plant Site Piping (338)	265,411		25
Flow Metering and Monitoring Equipment (339)	50,144		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			0	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	275	(26,822)	7,267	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)		26,822	60,241	16
Total Collection System Pumping Installations	275	0	67,508	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			400	17
Structures and Improvements (331)	2,484		1,877,924	18
Preliminary Treatment Equipment (332)			194,579	19
Primary Treatment Equipment (333)			47,440	20
Secondary Treatment Equipment (334)	36,567		784,043	21
Advanced Treatment Equipment (335)			223,197	22
Chlorination Equipment (336)	2,620		39,031	23
Sludge Treatment and Disposal Equipment (337)			44,576	24
Plant Site Piping (338)			265,411	25
Flow Metering and Monitoring Equipment (339)	10,676		39,468	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	34,226		28
Total Treatment and Disposal Plant	3,580,611	22,031	
GENERAL PLANT			
Land and Land Rights (370)	21,363		29
Structures and Improvements (371)	578,567		30
Office Furniture and Equipment (372)	2,910		31
Computer Equipment (372.1)	8,430		32
Transportation Equipment (373)	24,656	28,524	33
Other General Equipment (379)	124,725	1,665	34
Other Tangible Property (390)	0		35
Total General Plant	760,651	30,189	
Total utility plant in service directly assignable	4,409,045	52,220	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,409,045	52,220	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			0	27
Other Treatment and Disposal Plant Equipment (341)			34,226	28
Total Treatment and Disposal Plant	52,347	0	3,550,295	
GENERAL PLANT				
Land and Land Rights (370)			21,363	29
Structures and Improvements (371)			578,567	30
Office Furniture and Equipment (372)			2,910	31
Computer Equipment (372.1)	981		7,449	32
Transportation Equipment (373)			53,180	33
Other General Equipment (379)	9,380		117,010	34
Other Tangible Property (390)			0	35
Total General Plant	10,361	0	780,479	
Total utility plant in service directly assignable	62,983	0	4,398,282	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	62,983	0	4,398,282	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	7,066		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	41,317		16
Total Collection System Pumping Installations	48,383	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	514,020		18
Preliminary Treatment Equipment (332)	38,290		19
Primary Treatment Equipment (333)	14,098		20
Secondary Treatment Equipment (334)	241,817		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	12,079		23
Sludge Treatment and Disposal Equipment (337)	48,350		24
Plant Site Piping (338)	82,636		25
Flow Metering and Monitoring Equipment (339)	14,098		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			0	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			7,066	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			41,317	16
Total Collection System Pumping Installations	0	0	48,383	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			514,020	18
Preliminary Treatment Equipment (332)			38,290	19
Primary Treatment Equipment (333)			14,098	20
Secondary Treatment Equipment (334)			241,817	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			12,079	23
Sludge Treatment and Disposal Equipment (337)			48,350	24
Plant Site Piping (338)			82,636	25
Flow Metering and Monitoring Equipment (339)			14,098	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	11,070		28
Total Treatment and Disposal Plant	976,458	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	6,666		32
Transportation Equipment (373)	2,019		33
Other General Equipment (379)	30,214		34
Other Tangible Property (390)	0		35
Total General Plant	38,899	0	
Total utility plant in service directly assignable	1,063,740	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,063,740	0	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			11,070 28
Total Treatment and Disposal Plant	0	0	976,458
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			6,666 32
Transportation Equipment (373)			2,019 33
Other General Equipment (379)			30,214 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	38,899
Total utility plant in service directly assignable	0	0	1,063,740
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,063,740

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

High Strength Contributors (Page N-03)

General footnotes

BOD's, Suspended Solids, and pH are sampled daily. Phosphorus is sampled monthly.

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

Acct. #820 - Supervision and Labor costs were higher in 2003 due to back-wages that were paid to an employee.

Acct. #833 - Expenses were higher in 2003 due to extensive maintenance on the clarifiers.

Acct. #821 - Power and Fuel Expenses for Pumping are lower due to the fact that coarse bubble diffusers were replaced with fine bubble diffusers in the aeration basins and sludge digesters. Also, two aeration basins and one blower were shut down in 2004.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

Acct. #323 and Acct. #325 - To re-classify lift station equipment.

Sewer Services (Page N-11)

General footnotes

Sewer services are owned and maintained by the City of Waterloo.

Sewer Mains (Page N-12)

General footnotes

Sewer mains are owned and maintained by the City of Waterloo.
